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MEAD, LUCIA A. *Swords and Ploughshares*. Pp. xii, 249. Price, \$1.50. New York: G. P. Putnam's Sons, 1912.

A New England conscience, Yankee shrewdness, womanly intuition, cogent reasoning powers, a decided gift for forceful and concise statement, the courage of one's convictions and a long and intimate knowledge of the development of the peace movement, form a fine combination of qualities for the author of a treatise on the great subject of International Peace. This combination is possessed in a noteworthy degree by the author of this book. Mrs. Mead is among the foremost workers for international peace and she is honorably distinguished, both for her unwearied and effective propaganda on behalf of the peace ideal and for her advocacy of definite means of realizing it. This is the two-fold characteristic of the peace movement in this country according to the Baroness von Suttner who writes a "fore-word" for Mrs. Mead's volume.

The book traverses most of the phases of the peace movement of our time and is valuable throughout, but perhaps especially so in its refutation of the arguments of the militarists, and especially of Admiral Mahan in advocacy of a "big army" and a "big navy." The reader of the book will find himself in possession of the main threads of the peace movement of the past and the present, as well as of the most promising lines of development in the immediate future. A score of well chosen illustrations, and a good index help to make this very helpful volume of still greater service and significance.

WILLIAM I. HULL.

Swarthmore College.

MONTGOMERY, R. H. *Auditing: Theory and Practice*. Pp. xxix, 673. Price, \$5.00. New York: Ronald Press Company, 1912.

Mr. Montgomery is especially fitted to write a book on the subject of Auditing, owing to his long experience as a practicing accountant and as the editor of the American edition of "Dicksee's Auditing." The book will supply a long existing want which has been felt in the field of text-books upon the subject of auditing.

The practical auditor only becomes proficient through years of experience in the auditing of the books and accounts of business concerns and companies. The author has admirably succeeded in giving to us in his book, not only a full discussion of theory, but the fruits of over twenty years' experience in the field of professional accountancy.

The qualifications and liabilities of the professional auditor are carefully and completely discussed, as well as proposed legislation which would affect the professional auditor, in the carrying out of his obligations to his clients and to the public.

The general types of audits as relating to the balance sheet and the profit and loss account, as well as the difference between certificates and reports of various kinds which may be given for partial audits and complete or detailed audits, are fully covered.

Especially good are the chapters devoted to the main points to be considered in different classes of audits. Here the author sets forth for the benefit of the student certain of the conditions which may be expected to be found when an